

To whom it may concern

July 1, 2009
IR & PR Office

Announcement Regarding Audit Report for Internal Control

On June 29, 2009, Aruze Corp. (hereinafter referred to as the "Company") received from our audit firm an opinion that "no opinion is stated" in the Audit Report for Internal Control for the 36th Period ending March 2009 and disclosed the same.

This opinion is not relevant to the previously disclosed Brief Report of Settlement of Account for the Fiscal Year Ending March 2009 or "financial statements, etc." which were approved at the 36th Ordinary General Shareholders Meeting held on June 26. Since the Company determined that it did not complete "its development and evaluation of its Internal Audit" by March 31, 2009, the audit firm judged "it is impossible to express an opinion regarding the details thereof."

Concerning the Company's "financial statements" for the 36th period, the Company has received an "unqualified opinion" from our audit firm. The "unqualified opinion" means that all the matters were properly treated and stated in the financial statements (balance sheet, statements of income and statements of cash flows) concerning the operating activities, etc for the 36th period without any qualifications.

However, in the news reported by "Bloomberg L.P.", there was an expression which might mislead the readers to think that the said expression "no opinion is stated " was the audit firm's non-expression of its opinion to the Company's financial statements, etc. The Company has made a strong protest against such inaccurate report. Subsequently, Bloomberg L.P. posted a revised news article.

As a listed company, the Company considers that it would be our first priority to establish a framework and operating environment where the Company is able to receive an unqualified opinion from our audit firm for the "Internal Control Audit" in accordance with Financial Instruments and Exchange Act. The Company has already commenced some work necessary for the completion thereof and is scheduling to streamline such framework by the end of the 2nd Quarter.

End of announcement